

PARENT SYLLABUS Class XII 2023 -2024 COMMERCE

MONTH	English	Bst	Accts.	Math	Economics
April and May	April	April Topic: Nature and	April Topic:	April	April
अहम् रोहराः अस्मि	Writing Skills: Job Application, Notice writing, Article writing, Prose: The Last Lesson, The Third Level Lost Spring, Poetry:	significance of management Sub topics: concept, effectiveness, and efficiency characteristics / importance / objectives of management nature of	Accounting for partnership firm – Fundamentals Sub topics: accounting treatment of interest on partners' drawings and partners' capital: when deed is silent, when interest is to be taken as a charge,	Topic: Matrices and Determinants (Revision) Subtopics:-Symmetric and Skew Symmetric matricesAdjoint and inverse of a matrixSolving system of equations using matrix method	New Economic policy 1991 - Liberalisation - Privatisation - Globalisation - Reasons for adoption of the New Economic Policy
	My Mother at Sixty- six, A Thing of Beauty Art Integrated Activity: Create a set of two quotes or design a poster related to child labour, on Pinterest Or Imagine that you are going to interview a	management (science / art / profession) · levels of management · coordination – concept, nature and importance, management of 21st century Topic: Principles of management Sub topics:	when interest is to be taken as an appropriation Interest on additional capital, accounting treatment of salary / commission to partners. accounting treatment of partners' loan, adjustments after closing of partners'	Topic: *Continuity and Differentiability Subtopics: -Continuity of a function -Chain Rule -DifferentiabilityInverse trigonometric function DerivativesLogarithmic Differentiation	Government budget - Receipts - Expenditure - Deficits - Objectives May National Income Accounting

renowned social reformer of your country, who has been working for the upliftment of child labourers in India. Frame a set of ten questions that you plan to ask him/her

Life skills:

Critical thinking

Values:

Effective

Communication, Being responsible

Gender sensitivity:

Gender Sensitivity at Workplaces

Health and wellness: Intellectual and social health

SEWA: Taking care of the elderly and community upliftment

May:

Writing Skills: Letter to the Editor · concept, nature, and significance

- · Fayol's principles of management
- · Taylor's Scientific management principles and techniques

Topic: Management and Business Environment

Sub topic:

- business
 environment –concept
 and importance.
- business environment: economic, social, technological, political, and legal. demonetization –

dimensions of

- · demonetization concept and features
- impact of government policy changes on business and industry, with special reference to liberalization, privatization, and globalization in India.

Topic: Planning Sub topic:

capital a/c, adjustment through P&L adjustment a/c, interest wrongly provided. calculation of interest on capital when closing balance of capital is given, treating a manager as a partner with retrospective effect. quarantee of minimum profit – by one or all partners to the firm, guarantee of minimum profit by firm to the partner Topic: Accounting for

Topic: Accounting for partnership firm: Goodwill: nature and valuation

Sub topic:

Goodwill – meaning, nature, need for valuation of goodwill, factors affecting the value of goodwill. Methods of valuation of goodwillaverage profit method, super profit method, capitalization -Parametric Differentiation -Higher order Derivatives

Topic: *Application of Derivatives

Subtopics:

-Derivative as a rate measure -Increasing and decreasing function -Maxima and Minima

May

Topic: *Application of Derivatives

Subtopics:

-Maxima and Minima

Topic: *Integrals

Subtopics:

- Integration by substitution.Integration of
- Trigonometric function.

- Income method
- Output method
- Expenditure method
- GDP and welfare

Values

To create awareness of the drawbacks and bring about change. Life skills Problem solving Critical thinking

Gender Sensitivity Acceptance of a new model with equal rights

Prose:

Deep Water, Tiger King

Poetry:

Keeping Quiet

Art integrated activity Role Play:

Create a set of dialogues with four exchanges between William Douglas and his instructor discussing Douglas' fear of water and the instructor's help in removing the fear from his life. Play roles

<u>Life Skill:</u> coping with stress, managing emotions and problem solving

Values:

perseverance, determination

General Awareness:

awareness about bullying

Sewa: community

- · concept, importance, and limitations of planning
- planning process.
 meaning and types
 of single use and
 standing use plans objectives, strategy,
 policy, procedure,
 method, rules, budget,
 and programs.

Topic: Organizing Sub topic:

- concept and importance of organizing
- organizing process
- · structure of organization functional and divisional—concept merits, and demerits.

May

Topic: Organizing **Sub topic:**

- · formal and informal organization concept merits, and demerits
- · delegation concept, elements, and importance.
- · decentralization –

method
difference between
different methods of
valuation of goodwill,
provisions of AS-10
governing goodwill. **Topic:** Accounting for

Topic: Accounting for partnership firm: change in profit sharing ratio among the existing partners.

Sub topics:

calculation of new ratio, sacrificing ratio and gaining ratio.
Accounting for revaluation of assets and reassessment of liabilities and treatment of reserves and accumulated profits.
Preparation of

revaluation of revaluation a/c and balance sheet.
Effect of change in profit sharing ratio of goodwill.

May

Topic: Accounting for partnership firm: admission of a partner **Sub topics:**

- -Standard Integrals
- -By parts
- -Partial Fraction

Art Integration

Activity- Funnier side of exponential and logarithmic function Activities:

- 1) To understand the concepts of max and min values of a function
- in a closed interval
 2) To understand the concepts of local maxima, local minima
- and point of inflection 3)Construction of an open box of maximum volume from a given rectangular sheet by cutting equal square pieces from each

corner
Life Skill:Critical
Thinking,Problem
Solving

Values-Responsibility Gender Sensitivity-Gender Equality

awareness
Health and WellnessEmotional Balance

General Awareness-

upliftment Health and wellness: mental fitness Gender sensitivity: sensitivity towards all	concept and importance Topic: Staffing Sub topic:	Calculation of new profit-sharing ratio and sacrificing ratio. Accounting treatment of goodwill as per AS-26, treatment of goodwill already existing at the time of admission of a partner. (3 classes) Preparation of revaluation a/c, accounting entries to record revaluation and profit / loss on revaluation. Distribution of accumulated profits and reserves. Treatment of hidden goodwill on admission. Preparation of revaluation a/c, partner's capital a/c and partners current a/c, and balance sheet of new firm. Adjustment of capitals Topic: Accounting for partnership firm: retirement and death	Time management - Equity and Equality Term-I Weekly test 04.05.2023 Syllabus: Matrices, Determinants, Continuity and Differentiability (Only Differentiation will be tested from Continuity and Differentiability)	OL
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उद्धम् रोजराः अस्मि	a supervisor. · motivation – concept. · Maslow's hierarchy of needs. · financial and non- financial incentives Life skills: Critical Thinking Values: Responsibility Gender sensitivity: Decision making Health and wellness: Importance of healthy diet General awareness: Role of self and environment	of a partner Sub topic: calculation of profit till the date of death. preparation of deceased partners' capital a/c. preparation of executors a/c. preparation of revaluation a/c Topic: Accounting for partnership firm: dissolution of a partnership firm Sub topics: types of dissolution of a firm, settlement of accounts—preparation of realization a/c and other related accounts capital account of partner's and cash / bank a/c Values: adaptability Life Skills: time management Gender Sensitivity: accepting women entrepreneurs	IAL SCHO	OL
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